

ASWAJA'S VALUES FRAME-BASED ACCOUNTING: A CASE STUDY AT THE NAHDLATUL ULAMA UNIVERSITY IN INDONESIA

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ABSTRACT

Accounting is a set of practices that are influenced by the world and social realities. Therefore, the values of people's beliefs are needed in its application. The problem in this study is how accounting practices are based on the Ahlussunnah Wal-Jama'ah (Aswaja) values. This study aims to construct accounting practices derived from the values of Ahlussunnah Wal-Jama'ah. This research used an interpretive paradigm and a case study approach at the Nahdlatul Ulama College. The data analysis modified the Seidel and Yin approaches. The findings of this study are the basic values of Ahlussunnah Wal-Jama'ah An-Nahdliyah have an impact on social behavior which consists of the values of Itidal, Tawassuth, Tawazun, Tasamuh and amar ma'ruf nahi munkar. Accounting that reflects these values includes obedience to principles, conformity of the budget with work programs and strategic plans, clarity of the accounting system, use of the concept of budget deliberation, fikroh islahiyyah, principle of balance, accounting markaziyah, taqiya, and honesty.

Keywords: Aswaja's Value; Accounting Practices; Nahdlatul Ulama University

INTRODUCTION

Good governance of an organization requires quality and complete accounting information in the annual report (Haryanto, Sodikin, and Chaeriah 2018; Kaawaase et al. 2021; Setiyawati and Doktoralina 2019). So this will provide optimal benefits for users when making decisions. Through accounting, an organization can find out all data related to finance that will be recorded in accounting practices to make it easier for organizational members to measure its performance. The implementation of good governance is reflected in the quality of the published financial reports. It is beneficial for users in making economic decisions. This lies not

only in the relevance of the information, but also in the level of legibility of financial statements (Davison 2015).

The financial statements readability is a very complex problem in terms of communicating accounting information. This is because each symbol (both numbers and words) has its own complexity and occurs from the emergence of the accounting cycle until the presentation of financial statements (Corrigan and Rixon 2017; Ezat 2019; Ginesti, Sannino, and Drago 2017). In this context, Chaidali & John (2017) and Constable & Kuasirikun (2017) explicitly stated that the selection of the right words as a representation of the company's economic

phenomena is an important factor to improve the readability of financial statements through the display of appropriate numbers as a result of the measurement process (Aerts and Yan 2017; Jääskeläinen and Luukkanen 2017; Moreno and Casasola 2015). Beattie and Davison (2015) explained that legibility could be improved through the use of easy-to-understand "words" (accounts) and through "numbers" obtained from measurement results that were easy to explain to users.

Several studies on accounting practices have been conducted in the non-profit organizations such as religious-based organizations. In particular, religious organizations have the power to articulate organizational values and culture based on their vision and mission. (Husni and Puadi 2018). Values and culture are the most fundamental elements and the main concern in the organization's vision and mission.

One of the studies on accounting practices in religious organizations is the research conducted by Anzar and Mukhtar (2010) who tried to explain accounting and financial management in mosques. The study found that the *ustadz*, a religious teacher at *Baitussalam* mosque actually encourages professional accountants to design the mosque's financial management properly and correctly. This is confirmed by Sanusi et al in their research (2015). They revealed that proper and accurate records is needed to increase the productivity and effectiveness of mosque management (Sanusi et al. 2015).

Besides, Afifuddin and Nabiha (2010) researched accounting in religious organizations, especially Islamic boarding schools in Indonesia. The findings show that trust and trust are the basis for religious organizations to carry out their activities. A similar study was conducted by Falakh (2013). He found that the kyai's leadership charisma has a major role in the

governance of Islamic boarding schools. Empirically, the influence of his leadership in accounting practice can be explained through the kyai's almost absolute authority on every activity. Kyai's authority in the *pesantren* is perceived as charisma.

The description above shows that so far, research on accounting practices in religious-based organizations has focused on institutions other than education, such as churches and mosques. Meanwhile, the context of religious organization in the field of formal education is still difficult to find. Therefore, this study takes the context of formal educational institutions managed by religious-based organizations. This is the originality of this study, namely constructing accounting practices in formal educational institutions managed by religious-based organizations.

It is interesting to study because religious-based formal educational institutions have the desire and spirit of ideals to embody religious values, both reflected in the name of the institution and in the activities held. These educational institutions are different from general educational institutions. These differences will have an impact on the construction and implementation of accounting practices.

Higher education institutions were selected in this study. This is because the dynamics of higher education have a major influence on changes in the current era of competition (Radianto 2015; Winston 1999). One of the environmental changes is openness which implies democracy and freedom. The freedom of foreign universities to enter Indonesia is a challenge for domestic universities. In addition to freedom, the current revolution in information technology, communication technology and industrial technology is growing rapidly. The current technological revolution requires universities

to improve themselves in facing globalization competition through increasing human resources. This is where higher education institutions, including universities, are required to present themselves in educating and producing graduates who are highly competitive. Thus, this era of competition is a big challenge for the world of education, especially universities. Environmental changes have an impact on accounting practices in universities. Therefore, the issue of accounting practice in universities becomes very important and interesting to study.

The education system in Indonesia is in its development considering the great historical contribution of two religious organizations in Indonesia, namely Muhammadiyah and Nahdlatul Ulama' in advancing the Indonesian nation, especially in the field of education. The two organizations are faith-based organizations in Indonesia that have a strong influence even though the two education systems have different characteristics. Muhammadiyah tends to be more modernist in its education system. Meanwhile, Nahdlatul Ulama' tends to be more traditional while maintaining traditional values in education management.

The development of the Nahdlatul Ulama higher education institution was influenced by the great determination of the Nahdlatul Ulama Executive Board to establish Nahdlatul Ulama universities in every province in Indonesia. The target will be 50 Nahdlatul Ulama Universities'. As one of the private universities of local, national and international higher education level, Nahdlatul Ulama' college always makes continuous improvements and quality improvements in order to become a center of academic excellence, a driver of modernization and renewal, as well as the bearer of duties and responsibilities in developing vision, mission and functions. One of the visions, missions and functions of universities, as stated in Law no.

12 of 2012 concerning higher education, namely seeking to implement programs to educate personal and community lives in order to create an intelligent, peaceful, just and prosperous nation and state under the auspices of the Unitary State of the Republic of Indonesia.

The development of the number of universities in Indonesia shows that Nahdlatul Ulama University has a competitive challenge in increasing the quantity and quality of higher education. One way that must be carried out is to construct and implement good accounting practices based on government regulations and the university's vision and mission. Thus, this study constructs accounting practices at Nahdlatul Ulama Universities.

Nahdlatul Ulama (NU) is known as an organization of traditionalist clerics with the most followers and the largest surviving Islamic theological *Ahlussunnah Wal-Jama'ah* (Mun'im 2014). The mindset of the *Ahlussunnah Wal-Jama'ah* is between rationalists and scripturalists. The source of his thoughts is not only the Qur'an and Sunnah, but also uses empirical reality (Siraj 2006).

Nahdlatul Ulama has its own value, namely the value of *Ahlussunnah Wal-Jama'ah* as a characteristic of Nahdlatul Ulama's life in organizing and competing with other organizations. Its implementation has the value of *Ahlussunnah Wal-Jama'ah* and encourages the creation of the implementation of Nahdlatul Ulama traditions which have the characteristics of a blessing tradition (Ibad 2010). The Nahdliyin apply the values of *Ahlussunnah Wal-Jama'ah* through the implementation of traditions to get blessings.

Aswaja's values have been formulated and have been inherent in governance of NU organization, including the educational institutions under its guidance. One of the

governance is accounting practice which is not only technical and mechanistic but also related to the behavior of organizational members. NU's organizational behavior is formed from an environment based on *aswaja* value which can ultimately shape NU's organizational accounting practices that are different from accounting practices in other organizations.

The result of this study has contributed of management accounting knowledge, especially accounting practices under the management of religious-based organizations. In addition, this study can inspire managers of other spiritually based organizations or universities to implement accounting practices based on religious values as the foundation for their management to achieve blessings.

Based on the phenomena mentioned above, it is necessary to conduct further research in constructing the accounting practices of the Nahdlatul Ulama organization, especially the Nahdlatul Ulama University. Therefore, the research question in this study is how accounting practices occur in organizations that are based on the values of *Ahlussunnah Wal-Jama'ah* (*Aswaja*). The purpose of this study is to construct accounting practices within the *Aswaja*'s values frame.

Literature Review

Accounting Practices from the Perspective of Structural Functionalism Theory

This research studies human behavior in a particular institution. The theory used is Sociology. This is because sociology is the study of human behavior in a particular society or group or institution. Sociological theory is a theory that studies society (Scott 2006), human interaction in society and the dynamic process of maintaining and changing it (Ng, 2009 in (Astuti 2019).

Sociological theory in this study is a theoretical lens that explains individual and

organizational behavior regarding the accounting practices of Nahdlatul Ulama' colleges. This study uses the theory of structural functionalism. It was coined by Talcott Parsons, a contemporary American sociologist. This theory employs a functional approach regarding the function and structure of society. The main concepts of this theory are social systems, functional problems, social structures, and social processes (Johnson 1971).

Structural functionalism is a theory that sees society based on the organic systems model in the biological sciences (Wearne 2013). Society is a complex system of interrelated parts, working together to maintain stability. According to this sociological viewpoint, the parts of society are interdependent. This means each part influences the others.

These functions are to fulfill certain needs or system requirements. In the theory of structural functionalism, Parsons mentions four functions of the system to survive, called the functional imperatives AGIL (Adaptation, Goal Attainment, Integration, Latent Pattern Maintenance or Latency) (Garner 2009; Parsons et al. 1961; Ritzer and Goodman 2011). Adaptation is an external situation adjusting to the environment. Adaptation relates to organizational behavior organisms to achieve goals. The achievement of this goal is related to the personal system of members of the organization. Integration manages the relationship between components. The integration process is closely related to the social system. Latency or pattern maintenance maintains and improves individual motivation and cultural patterns. This latency is related to the cultural system (Yudi and Rahayu 2019).

These four functions are related to social action in an organization (Anto 2018). The relationship can be described in table 1.

Table 1. The relationship between functions in the system of action and social action

Functions in General Action Systems	Subsystems of Social Action
(A) Adaptation	Behavioral Organism
(G) Goal-attainment	Personality System
(I) Integration	Social System
(L) Pattern-maintenance	Cultural System

Source: Pyun and Arbor (2002) and Ritzer and Goodman (2011)

Adaptation is concerned with the organizational behavior of organisms. Behavioral organisms are systems of action that carry out the function of adapting to the environment and changing it. The achievement of organizational goals is related to the personal system of the members of the organization. The personality system performs the function of achieving goals by setting system goals and optimizing existing resources to achieve organizational goals. In efforts to achieve this goal, the organization implements a social system to carry out the function of integration by controlling each of its components. Integration relates to social systems while this latency is related to the cultural system by implementing the pattern maintenance function.

Accounting practices at Nahdlatul Ulama University are applied through functional processes in the organizational action system. University governance is put into action through adaptation to government regulations as well as internal rules of the Nahdlatul Ulama' organization and efforts to achieve goals through integration between organizational functions while maintaining the basic values and norms of Nahdlatul Ulama'. The behavior of the academic community is directed at achieving organizational goals while maintaining belief in the unification of the implementation of university governance traditions.

A system that maintains viability implements four functions, namely adaptation, goal achievement, integration, and latency. The adaptation function is implemented through a process of adjustment and self-defense to internal and external situations within the Nahdlatul Ulama University, both adjustments to government regulations and the rules of Nahdlatul Ulama's internal organization. This adjustment affects the actions of members of the organization or the academic community.

The function of achieving goals is carried out by Nahdlatul Ulama University by defining its main objectives. The system is required to narrow the thoughts of individual members of the organization in order to form individual personalities in achieving organizational goals. This function is performed by the personal system by setting system goals and mobilizing resources to achieve it

To achieve this goal, Nahdlatul Ulama University must regulate the relationship between component parts in an organization. In other words, the organization must regulate the relationship between the other three functional imperatives. The process of regulating the relationship is the application of the integration function by the social system. The latency function is applied by complementing, maintaining, and renewing individual motivation and the cultural patterns that create and sustain that motivation. An organization provides a set of norms and values that motivate organizational members to act.

The description above shows that the accounting practice at University of Nahdlatul Ulama is in line with the lens of structural functionalism theory. This is because University of Nahdlatul Ulama emphasizes the structure and functions within the organization.

Religious Values and Human Behavior: The Viewpoint of the Nahdlatul Ulama Tradition

Nahdlatul Ulama (NU) is the largest non-governmental organization that still survives today among ordinary people and the traditionalist ulama organization with the largest followers (Siraj 2006). In other words, Nahdlatul Ulama is a large Islamic organization in Indonesia born as a revival of ulama or the rise of Muslim scholars. It was founded on January 31, 1926 and is engaged in education, social and economic fields. *Nahdlatul Ulama* from Nahdlatul Ulama is *al-Muhafadzah 'alal Qodimish Shalih wal Akhdzu bil Jadidil Ashlah* (maintaining a good old tradition and taking on new tradition better) (Siraj 2006).

Nahdlatul Ulama theologically adheres to the ideology of *Ahlussunnah Wal-Jama'ah* (*Aswaja*). Practical characteristics in the understanding of *Ahlussunnah Wal-Jama'ah* (*Aswaja*) include: interpreting the word *sayyidina* to mention the name of the Prophet Muhammad, practicing *qunut* in the morning prayer, performing the *tarawih* prayer with 20 *raka'at* (cycles of prayer), believing in the tradition of *tahlil* and *manakib* reading, and doing *marhabanan* in the thanksgiving ceremony for the day of birth. In short, the NU tends to select and accommodate local traditions. The Nahdliyin recognize 50 creed (*aqaid*), consisting of 20 "the must" attributes for Allah (*sifat wajib*), 20 "the must not" attributes (*sifat mustahil*), and 1 "the may" attribute (*sifat jaiz*), 4 "the must" attributes for the apostle, 4 "the must not" attributes and 1 "the may" attribute (*jaiz*) for the apostle which was written by Imam Abu Abdillah As-Sanusi in his work *al-Aqaid al-Sanusiyyah al-Kubro*. It was known as *Umadatu Ahlul Taufiq wat Tashdiq*. The exposition of this book, *Ummul Barahin* was written by al-Dasuki from Egypt in the 19th century.

Nahdlatul Ulama has the platform of *tawassuth* and *i'tidal*, *tawazun*, *tasamuh*, and *amar ma'ruf nahi munkar*. These are an attitude that prioritizes brotherhood rather than sharpening differences (*khilafiah*). The basic attitude of moderation is expected to foster social attitudes of the *Nahdliyin* (Mun'im 2014). It is identical to the organizational value that characterizes Nahdlatul Ulama (Nadatien et al. 2017).

The description of the religious values of Nahdlatul Ulama organization include: *tawasuth* and *i'tidal* describe the middle attitude in the principle of life which requires upholding a straight attitude and being fair in the midst of living together. *Tasamuh* is a tolerant attitude towards different views in various fields, including in the fields of society and culture and most importantly in the religious field, especially matters that are *furu'* or become a matter of *khilafiyah*. Meanwhile, *tawazun* is a balanced attitude in *Khidmah*. *Khidmah* to Allah must be in harmony with *Khidmah* to fellow human beings and to their environment. The interests of the past must be in harmony with the present and the future. *Amar ma'ruf nahi munkar* describes an attitude that is always sensitive to encourage good behavior, and useful for life together. In addition, it must be aware to prevent and reject all things that can plunge and degrade the values of life.

The majority of Nahdlatul Ulama residents are commoners with various professions both in cities and villages and have a support base for Nahdlatul Ulama, mostly on the islands of Java, Kalimantan, Sulawesi, and Sumatra. Socio-economically, the adherents of Nahdlatul Ulama have high cohesiveness by adhering to the *Ahlussunnah Wal-Jama'ah*. In general, they have quite strong ties to the world of Islamic boarding schools as a place for Nahdlatul Ulama's cultural heritage and a center for people's education.

Nahdlatul Ulama has realized some programs in the fields of religion, education, economy and socio-culture. It has a pivotal role in promoting the Islamic *da'wah* and increasing the sense of brotherhood based on the spirit of *Bhinneka Tunggal Ika* in the field of religion. In addition, the Nahdlatul Ulama organization has also developed education that is integrated with Islamic values, ranging from formal and non-formal education. Its aim is to form pious, virtuous and, intelligent person.

Furthermore, the Nahdlatul Ulama organization also seeks to improve people's welfare and adapt culture to Islamic and human values. This movement shows that the Nahdlatul Ulama organization is also involved in social and cultural fields. The NU tries to prioritize the development of the people's economy as a form of equal distribution of opportunities to enjoy the national development.

In general, the important factor for the birth of Nahdlatul Ulama' is as a *da'wah* movement that spreads Islam *Ahlussunnah wal Jama'ah* and as an educational institution (*Ma'arif*). Nahdlatul Ulama' is forced to raise the dignity of the nation from the lagging behind other nations through the education movement (*Ma'arif*). In efforts to realize the Nahdlatul Ulama goals, an organized education division was formed but still under the auspices of Nahdlatul Ulama. This division established an educational institution with the concept of *Ahlussunnah Wal-Jama'ah* (Aswaja).

Educational institutions, especially higher education institutions based on Nahdlatul Ulama', have a religious tradition characterized by *Aswaja* values. These values are formulated and inherent in the operational governance of the organization. Organizational governance requires accounting practices are not only revolve around techniques and mechanics but also the behavior of organizational members. The behavior of

members of the Nahdlatul Ulama organization, especially Nahdlatul Ulama University applies organizational religious values consisting of *tawasuth* and *i'tidal*, *tawazun*, *tasamauh*, and *amar ma'ruf nahi munkar*.

Accounting Practices in Religious Organizations.

Researches on accounting practices in religious organizations are very limited and the findings are still embryonic (Carmona and Ezzamel 2006). In addition, research related to the management of Islamic organizations is still rare compared to the management of western organizations (Sulaiman, Sabian, and Othman 2014). This is due to the perception that accounting is an instrument that is widely used and is only used in companies or business entities. This is a trigger that hinders the integrity of accounting values in religious organizational entities to become an important part of worshiping Allah. This statement agrees with Eliade (1987) who states that the perception of religious entities such as churches is dominated by the understanding that accounting is related to practices whose work domain is only financial practices with worldly characteristics, so religious entities don't consider accounting disciplines too much in the governance of religious organizations. Thus, further research is needed on various religious communities (Llewellyn and Milne 2007).

The first accounting practice research was conducted in the context of religious organizations, especially in places of worship namely churches, which found that accounting plays an important role in church life (Laughlin 1988, 1990). The accounting practice is separated from the spiritual life. Accounting practices emerged as a response to the internal need for planning and control (Swanson and Gardner 1988). In Addition, accounting practice in the church is loose and uses a centralized system (Berry and Jones 2005).

Research on accounting practice continues in the context of the Muslim community, which was conducted by Anzar and Mukhtar (2010), Sulaiman, Siraj, and Ibrahim (2008) and Sanusi et al. (2015). Some of the findings from this researcher, among others, are that the mosque management has good management control with the separation of duties, recording of financial transactions and authorization in each activity (Sulaiman et al. 2008). In addition, Anzar and Mukhtar (2010) and Sanusi et al. (2015) found that accounting practices in mosques still require the accounting profession to help improve mosque performance.

Accounting practice research is not only in the context of religious organizations but also in the context of informal educational institutions, namely Islamic boarding schools (*pesantren*). This research was conducted by Afifuddin and Siti-Nabiha (2010) and Falakh (2013). Afifuddin and Siti-Nabiha's research found that trust (*amanah*) has become the basis for running an organization. Meanwhile, Falakh's research found that the *Kyai's* leadership charisma has a role in the construction of accounting practices.

Based on some of the studies above, it appears that until now, no one has researched the accounting practices of formal educational institutions, especially universities under the auspices of a religious-based organization. This is the originality of this study, namely the construction of accounting practices in the highest formal educational institutions under the auspices of religious organizations.

RESEARCH METHOD

This study uses qualitative methods in the interpretive paradigm and multiple case study methods. The qualitative method in this study has reasons: *first*, accounting phenomena need to be explored in-depth and presented in more detail;

second, the research question posed is "how".

The application of the interpretive paradigm in this study aims to understand and interpret the reasons behind a social action related to accounting practice. Social reality is deeply interpreted by emphasizing the role of language and interpretation. Social reality comes from interpretations and individual concepts and how individuals form meaning on these interpretations.

The multiple case study method aims to understand, discover and interpret the uniqueness of the context raised by Nahdlatul Ulama University. The characteristics of the universities selected in this study are universities under the patronage of Nahdlatul Ulama.

The data collection method used triangulation: interviews, observation and documentation. Interviews used semi-structured interviews. The sampling technique of informants used purposive sampling, 21 informants at NU University A and 23 informants at NU University B. Observations in this study were the implementation of university traditions, university work meetings, budgeting discussions, formulation of vision, mission, and goals, strategic plan meetings, learning process, student activities and observing university symbols. The documents used in this study are statute, personal guidelines or formulation of Islamic values, standard operating procedures, strategic plans, quality assurance policy, performance appraisal, code of ethics documents, and audit reports.

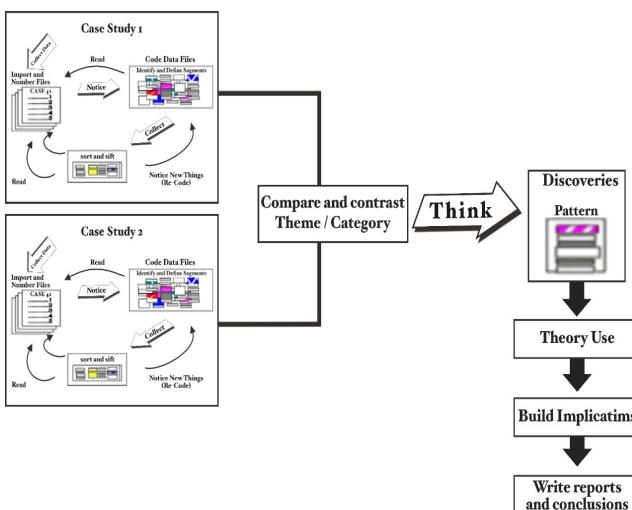
The data were analyzed by Seidel (1998) and Yin (2002) model, which is illustrated in Figure 1 through the notice things, collecting and sorting, and thinking and reporting stages. The stages are basically an infinite spiral and carried out simultaneously. Data analysis cannot be identified separately from data collection. After the first data is collected, it is initiated to

guide decisions related to further data collection. Researcher is involved with observing, reacting, interacting, attaching meaning, and recording.

The process is carried out in each case and alternately between the first and second cases. As a result of the process, the researcher compared the findings in the first and second cases. Then look for the equation of the case. Based on the comparison and similarity of categories, the researcher thinks about the findings related to accounting practices and management control systems in the two cases. The equation of the category is made a pattern of relationships between categories emerge as a research finding.

In the next step, researcher analyzes and reports generation. When conducting the analysis, the researcher uses sociological theory as a lens or mirror to conduct analysis in forming a pattern. Patterns identified in the data were adjusted to the theory to ensure its validity. Then, the researcher develops policy implications and writes conclusions.

Figure 1
 Qualitative data analysis model



Source: Seidel (1998) and Yin (2002) modified

RESULT AND DISCUSSION

Accounting depends on the ideology and morals of society (Hopwood, 1987; Miller and

O'Leary, 1987). This means that accounting is not value-free. Accounting is shaped by the values of the organization in which it is practiced. Accounting is a form of discipline and practice that is full of values and contextual. Accounting has great power to shape and shape its environment. Accounting always changes every time depending on its existence and application.

The findings of this study are based on the results of interviews, documentation and observations made by researcher. The findings in this study reinforce accounting at Nahdlatul Ulama' University, especially NU University A and NU University B and are shaped by the basic values of the university. The basic value of NU University A and NU University B is *Ahlussunnah Wal-Jama'ah*. This is in line with the results of an interview with the head of the NU University B foundation which stated that:

“...our *jargon* (NU University B) is *Aswaja an-nahdliyah*. It's a big *jargon*, but there are derivatives, the derivatives are the concepts of *tasamuh*, *tawassuth*, *I'tidal*, *tawazun* and *amar ma'ruf nahi munkar*, so how to translate that, be moderate. We apply this *jargon* to all aspects of the university, including finance and accounting”.

While the results of the interview with the Chancellor of NU University A stated that:

“....the special nature of NU University A is the Islamic personality of *Aswaja An-nahdliyah*. The term Islamic personality *Ahlussunnah Wal-Jama'ah* among the nation or the public can feel it. For the people of Nahdliyin, this is not something strange, but can be inherent or built-in or integrated into daily life. So this is to show its context within NU, namely “*Khithoh Nahdliyah*”. So those values are applied in all sectors”

Based on the interview above, it shows that the basic university values that are applied to

all sectors of life in university management are *Ahlussunnah Wal-Jama'ah* (*Aswaja*)'s values. *Aswaja*'s core values apply to all sectors of the university. This value has derivative values, namely *i'tidal*, *tawassuth*, *tawazun*, *tasamuh* and *amar ma'ruf nahi munkar*. All of these organizational values are applied in all university activities. In formal and informal activities, these values must be included in governance. This eventually becomes a habit to preserve *Aswaja* in all aspects of life.

Based on the NU University A personality guidelines document, it is stated that one of the causes of NU University A's vision is the personality of *Ahlussunnah Wal-Jama'ah*. The causation is also part of the characterization of NU University A as an Islamic university and also Nahdlatul Ulama. The NU University B strategic plan document also emphasizes the values of the Nahdlatul Ulama University. This is stated in the second part of article 6 of the strategic plan document regarding basic principles, basic values, and identity. Paragraph 3 states that the basic values of *Aswaja An-Nahdliyah* are the basis for building the faith, thoughts, attitudes and behavior of the entire academic community.

This explanation shows that the basic value of Nahdlatul Ulama' University represented by NU University A and NU University B is *Ahlussunnah Wal-Jama'ah An-Nahdliyah*. The value of *Ahlussunnah Wal-Jama'ah An-Nahdliyah* is the basic value of the university in various activities so that it becomes a blessing for the entire universe. These basic values become the beliefs of NU University A and NU University B which are conveyed in the vision, mission and goals of the university. Simons (1995) in his research found that the belief system that conveys the values of the organization is the vision, mission, and goals of the organization.

The value of *Ahlussunnah Wal-Jama'ah*

as distinctiveness and excellence maintains a religious atmosphere in the education unit in terms of worship, association, and morality in daily behavior. *Ahlussunnah Wal-Jama'ah* or abbreviated *Aswaja* comes from the terms *Ahl*, *As-Sunnah*, *Al-Jama'ah* (Abdusshomad 2009; Navis et al. 2016). The value of *Ahlussunnah Wal-Jama'ah* with its uniqueness and excellence maintains religiosity in educational units in terms of worship, human relations, and morality. *Ahlussunnah Wal-Jama'ah* or abbreviated *Aswaja* comes from the terms *Ahl*, *As-Sunnah*, *Al-Jama'ah* (Muhammad 2005). People who believe in imitating the Prophet Muhammad SAW not because of worship activities, but in all actions which include how to behave, behave, walk, eat, sit, smile, and things that are not mentioned in the Qur'an. *As-Sunnah* is also the second source of law (revelation) after the Qur'an. *As-Sunnah* functions as *syar'i* law conducted by Rasulullah SAW.

Al-Jama'ah comes from the word *al-Jam'u* which means to collect something by bringing some parts closer to one another or gathering those who are scattered. The word *Jama'ah* also comes from the word *ijtima'* (association), which is a group of people and a group of people who gather for one purpose (Navis et al. 2016). In addition, *Jama'ah* also implies the agreement of the people in solving a problem. In addition, people who maintain togetherness and collectivity for the achievement of common goals.

Based on a series of words from *Ahlussunnah Wal-Jama'ah*, it can be concluded that the sources of Islam used are the *Qur'an*, *As-Sunnah*, *Al-Ijma'* and *Al-Qiyas* (Burhani 2012). All four are Islamic sources that believe in the concepts of Islam, *Iman*, and *Ihsan* as explicitly explained by the Prophet Muhammad in his words. Scholars provide interpretations of these three concepts, namely Islam is a branch of *fiqh*, *Iman* is a branch of monotheism and the concept

of *Ihsan* is a branch of Sufism (Burhani 2012; Muhammad 2013).

The science of monotheism is a branch of the faith that follows the schools of Imam Abul Hasan Al-Asy'ary and Imam Abu Mansur Al-Maturidi. Islam is a branch of *fiqh* that follows the schools of Abu Hanifah An-Nu'man, Imam Malik bin Anas, Imam Muhammad bin Idris Asy-Shafi'i, and Imam Ahmad bin Hanbal. Meanwhile, Sufism is a branch of *Ihsan* that follows the schools of Imam Al-Junaid Al-Baghdadi and Imam Al-Ghazali and the priests who are in line with them.

Based on this faith, Islam and *Ihsan*, foster social attitudes which eventually become the values that characterize Nahdlatul Ulama' (NU). These values are the value of *tawassuth* (moderate) and *Itidal* (perpendicular), the value of *tawazun* (proportional), the value of *tasamuh* (tolerance) and the value of *amar ma'ruf nahi munkar* (Burhani 2012; Mun'im 2014). These values are used as the basic values for managing the NU organization.

The basic values of the NU organization are used as the basis by Nahdlatul Ulama in managing its organization. The management of the NU organization adheres to the values of *Ahlussunnah Wal-Jama'ah An-Nahdliyah* (Solikhin 2016). This value is referred to by Nahdlatul Ulama University which is under the guidance of PBNNU. This can be seen in the results of interviews and documentation at NU University A and NU University B. By referring to the values of the organization that houses the university, these values become institutionalized in the spirit of Nahdlatul Ulama University.

Aswaja's basic values are the realities of life that have objective and subjective dimensions (Berger and Luckmann 1991). The objective reality of values implies that society is outside of human beings through institutionalization and legitimacy. Institutionalization occurs

when all activities of the academic community undergo a process of habituation legitimized by the university. Legitimacy is used to make institutionalized objectification make sense objectively. Meanwhile, the subjective reality of the university's basic values is a social reality created by individuals and social reality as an individual forming within a university.

According to Berger and Luckmann (1991), the basic values of the university emerge through the concept of dialectics, known as concepts of externalization, internalization, and objectivation. The externalization of university values comes from the outpouring or self-expression of human beings into the world. This is a form of expression to strengthen the existence of the academic community. The basic values of the university become objective entities (being outside of human beings) experiencing objectivity when the basic values of the university become texts and norms. These values are internalized into university governance through the process of individual absorption when identifying themselves in the social institutions where the university is located.

It can be seen that the University of Nahdlatul Ulama is a social structure formed by maintaining static interaction with the values of the parent organization. By maintaining the form of interaction, it means that the University of Nahdlatul Ulama' applies latency in the structure of its organization. Social structure is formed from routine or habitual behavior over time. Routines are embedded in social structures and become traditions which are then institutionalized.

The application of the values of *Ahlussunnah Wal-Jama'ah An-Nahdliyah* has become a tradition and institutionalized into the spirit of the entire governance process of the University of Nahdlatul Ulama. The governance of NU higher education institutions, including accounting, is based on the values of *Ahlussunnah Wal-*

Jama'ah An-Nahdliyah. In other words, these basic values underlie all university activities, including university accounting.

Accounting at NU University A and NU University B reflects these values. These basic values form the mindset and attitude of *Ahlussunnah Wal-Jama'ah* including *i'tidal* (fair), *tawassuth* (moderate), *tawazun* (proportional), *tasamuh* (tolerance) and *amar ma'ruf nahi munkar*. The relationship between accounting and the university's basic values is depicted in Figure 2

Figure 2 shows that accounting at NU University A and NU University B reflects the embodiment of the values of *Ahlussunnah Wal-Jama'ah*. Accounting that occurs at NU University A and NU University B has adherence to financial accounting principles or standards, suitability of work programs and strategic plans in preparing university budgets, clear accounting procedures, deliberation systems in budget preparation, being reformative, balance principles, centralized accounting, *taqiya* or prudent control, and honesty in accounting.

Figure 2.

Accounting reflects the values of *Ahlussunnah Wal-Jama'ah*

Accounting Practice							
obedience to principles	conformity of the budget with work programs and strategic plans	clarity of the accounting system	<i>fikroh islahiyah</i>	use of the concept of budget deliberation	accounting <i>markaziyah</i>	principle of balance	
							
<i>I'tidal</i>	<i>Tawas - suth</i>	<i>Tawazun</i>	<i>Tasamuh</i>	<i>Amar Ma'ruf Nahi Munkar</i>			
Aswaja's Value							

(Source. Model developed by researchers)

Accounting at NU University A and NU University B begins with a plan that cannot be separated from the university statutes set by the Foundation as the university's organizing body.

The university planning consists of a Long Term Plan or Master Development Plan (25 years), a Medium-Term Plan or Strategic Plan (5 years), and an Operational Plan (1 year) as outlined in the Annual Work Plan and Budget (RKAT).

The work plan is made annually by the university through work meetings. The discussion of the meeting regarding the work program is for the implementation in the next year. After the work program is agreed upon, the work unit makes a budget according to the work program. This is in accord with the results of interviews conducted by researchers at NU University A with the head of the bureau II NU University A, one of the Vice Rectors II NU University A and Mr. Warek II NU University A. Meanwhile, at NU University B, this is reflected in the results of interviews with the director of the development and collaboration division as well as with one of the head of the study program at NU University B. One of the results of an interview with the Head of Bureau II NU University A stated that:

"From the budgeting process, we still use planning. The plan is based on our strategic plan which is described in the results of the annual program meeting. Then the program is included in the budget work plan. The faculty submits a budget. We'll see how. Through the faculty, we will propose a budget at the meeting together."

The results of the interview at NU University A are also supported by the results of the interview at NU University B which was revealed by the director of development and cooperation at NU University B. The following is his statement:

"This August, please start preparing the preparation of the annual work plan and budget (RKAT) for 2019 starting from the study program to the university level. The RKAT is prepared based on the strategic plan. Then

the RKAT is proposed and discussed in September. Then in October and November, we will hand it over to the foundation. Everything is activity based."

The statements of the informants were also confirmed by the results of the observations of researchers at NU University A and NU University B. In addition, documents were also supported. The documents at NU University A are listed in the NU University A Standard Operating Procedures (SOP) and NU University B SOPs.

Based on the results of interviews, observations and documentation, it describes that accounting both at NU University A and at NU University B has been systemized based on values that are believed to be especially the element of justice. In practice, there are standard operating procedures. then the implementation is also in line with the existing SOP. This shows that NU University A and NU University B are fair or *i'tidal* or upright according to the agreed rules. By being fair, showing accounting at the University of Nahdlatul Ulama' reflects the value of *I'tidal*.

In addition, it was found that the accounting at NU University A and NU University B was systematized and followed the applicable accounting standards. This is intended so that recording can produce quality reporting. Accounting practices will determine the quality of financial statements (Nahar, Subadriyah, and Sofwan 2017). Another factor that determines the quality of financial statements is the application of accounting standards (Iatridis 2010). Accounting practices and the level of conformity to standards will determine the quality of financial statements. Financial statements are said to be of high quality if they meet the qualitative characteristics of financial statements including relevance, faithful representation, comparability, verifiability, timeliness, and understandability.

Therefore, to meet the qualitative characteristics, the accounting will follow university rules and accounting standards set by the government so that financial statement information can be considered quality. Quality financial reports can start with the preparation of a budget based on a strategic plan, university work programs, a clear accounting system, and the application of accounting based on financial accounting standards.

The preparation of the budget based on the work program and its implementation is regulated in the accounting system and the recording and reporting are prepared derived from financial accounting standards. This shows that the two universities follow the rules that have been set by each university and the government. This attitude shows the value of *Ahlussunnah Wal-Jama'ah An-Nahdliyah*, especially the value of *I'tidal* or fair.

Fairness (*I'tidal*) is interpreted in language as *wadh'u syafi'i fi mahallihī*, namely putting something in its place (Muchtar et al. 2007). An upright attitude means being fair and neutral or not taking sides except for those who are right and must be defended. This attitude is also marked when looking at, considering, responding, and solving all problems (Nadatien et al. 2017). Being fair means putting things in their place, taking sides with the truth, blaming what is wrong and justifying what is right. This gives a representative meaning, balance between rights and obligations and obeying the principles, as the word of God in QS. Al-Maidah : 8.

Shihab (2012) in the interpretation of *Al-Lubab* explains that the verse instructs believers to always be serious about being perfect implementers of the tasks they carry out. Implementing a perfect task requires organizational actors to uphold the truth because of Allah SWT, guidance to be a fair witness, as

well as an order not to encourage unfair behavior caused by hatred of a people.

The verse reminds us that we must do everything for the sake of Allah even in the context of enmity and hatred. The execution of all things for the sake of Allah is first of all reminded of enmity and hatred towards a people. This will further encourage mankind to abandon hostility and hatred. What is more important is fair treatment, namely the attitude of putting everything in its place (Ar-Rifa'i 2007). If a person needs love, then by being just, love can be poured out on him. If someone commits a violation, it is natural to get heavy sanctions. So at that time love cannot play a role. This can hinder the fall of legal provisions on it. At that time what was demanded was fair, namely to impose an appropriate punishment on him.

Based on the explanation of the verse of al-Maidah verse 8, *I'tidal* (fair) has the meaning according to the rules. In other words, doing any work including accounting according to the rules. If it is included in university accounting, the university must carry out clear planning and clear rules, and comply with applicable rules. Accounting at the University of Nahdlatul Ulama is upright, according to the rules that have been set and applied by universities and foundations that function as university organizing bodies. These rules are based on government regulations that oversee the administration of the university. In addition, accounting at PTNU is fair and objective, not taking sides with any of the university work units.

A fair attitude means doing something objectively (Mulawarman 2011) which requires everyone to put everything in its place, free from the influence of egoism, personal emotions, and self-interest. This kind of distortion can lead people to mistakes in acting. A fair attitude also implies giving rights and carrying out obligations

according to their respective propriety (Mun'im 2014). This has implications for being obedient to the rules of the game and being rational in decision making, including in the accounting that is carried out. Policies in accounting must remain based on the rules that have been set and are based on the basis (principle) of action that is mutually agreed upon. The mutually agreed principles are contained in the strategic plan, operational plan or work program as well as the rules that have been set based on financial accounting standards.

Adherence to financial accounting principles or standards shows that universities carry out accounting according to the rules set by the government and universities. Running accounting according to the rules shows that the university is being objective or putting something in its place. With this attitude, the university implements fair (*I'tidal*). Conformity with the strategic plan and work program in the preparation of university budgets shows that the university has a clear plan based on the university's vision and mission. University planning is broken down into long-term planning, strategic plans (*renstra*), work programs and budgets. This means that the preparation of the budget is adjusted to the strategic plan and work program based on the university's vision and mission. This shows that the university is based on its vision and mission. Based on the vision and mission, the university is objective to all work units. The objective attitude is the application of fair values (*I'tidal*).

In addition to adherence to principles and conformity with strategic plans and programs, NU University A and NU University B also have clear accounting procedures. By running a clear system, it shows that the university works according to the system and rules. This means that the existence of clear accounting procedures means that the university is upright or fair.

The deliberation system in budgeting means

that the budgeting process at the University of Nahdlatul Ulama invites managers or work unit leaders to participate in budget preparation and development. Whoever is involved is also responsible for the performance of the budget. All budgets submitted to the leadership are discussed with the relevant work units. This shows that the leadership does not favor one particular work unit. Budget approval is based on a mutual agreement between the leadership and the work unit. The agreement that has been made means that the leadership applies *tawassuth* or moderate.

The value of *tawassuth* is also implemented in reformative university thinking (*fikroh islahiyyah*). *Fikroh islahiyyah* is a thought that accepts changes for the better and has a positive impact on universities. These changes are in accordance with IT developments. The university has made changes to become an ICT-based university which is realized by all-online governance. By making changes according to the times, it shows that the university applies the value of *tawassuth* or moderate, which is to maintain existing values or culture that is still considered to be able to achieve its goals. However, the university also makes changes according to the times for the advancement of the university.

Nahdlatul Ulama University's accounting, particularly NU University A and NU University B, is centralized at the university. This shows that the work unit is working according to the leadership's orders. This means that the work unit has taken into account and considered various factors in implementing the leadership's orders and carrying out these orders proportionally. The proportional attitude is part of the *Ahlussunnah Wal-Jama'ah* mindset applied to the value of *tawazun*.

In addition to centralized accounting, accounting uses the principle of balance between

income and expenditure. The use of the principle of balance considers the balance between the costs and benefits of an activity plan at the university. Taking into account the balance shows that the university prepares a budget by considering various factors and composes proportionally based on costs & benefits. This makes the university to be proportional (*tawazun*).

Accounting at NU University, especially NU University A and NU University B, has applied the principle of *taqiya* or careful control. The principle has been realized by the implementation of a flexible budget. This is in accordance with the results of interviews with the chancellor of NU University A and the head of the accounting study program NU University B, both of which revealed that the budgets of NU University A and NU University B are flexible. NU University A and NU University B have carried out several activities that were not previously budgeted for, but gradually, important activities emerged that had to be carried out. Based on the results of the leadership deliberation, these activities are still carried out by shifting the use of other budgets that have been budgeted.

There are several examples of budget flexibility, including at NU University A which carried out activities that had not previously been budgeted for, then there were several considerations from the leadership of NU University A to carry out these activities. As in the rules at NU University A, actually, employees are not allowed to borrow money from universities. However, with various considerations from the leadership and various reasons, the leadership agreed to lend money to employees. Another example, there are several activities such as NU University A receiving an appeal letter to host a meeting of private Islamic religious colleges under the auspices of NU. These activities have not previously been budgeted for. However, the leadership of NU University A decided to carry out

these activities by shifting some of the activities that had been budgeted for.

The attitude of *taqiya* in accounting, especially budget execution, has shown that the leadership has been generous and has understood and respected the attitudes and interests of others without compromising the university's self-esteem. Therefore, the attitude of *taqiya* is included in the value of tolerance or *tasamuh*. The university leadership is willing to have different opinions both on matters of religion (*khilafiyah*) and social and cultural issues.

Tasamuh means an open-minded attitude, understanding and respecting the attitudes, stances and interests of other parties, without sacrificing one's stance and self-esteem (Nadatien et al. 2017). The *tasamuh* is practiced to create harmony in life. The application of this value manifests itself in budget flexibility. Several activities are still achieved though they have not been budgeted for. This is done because of various considerations for the university progress.

Accounting at the University of Nahdlatul Ulama, especially NU University A and NU University B emphasizes honesty. The honesty at work is a priority and checked through verifying of the accountability report of the work unit. This work integrity means that the work unit has tried to do what was ordered by the university and to abandon what is prohibited by the university. It is reflected in the mindset of *amar ma'ruf nahi munkar* that encourages a person to do a good deed and useful for life together. It also promotes for rejecting and preventing all things that can plunge and degrade the values of life.

CONCLUSION

The values applied in educational institutions under the management of religious organizations are derived from the values of the organizations that shelter them. NU university

has the same basic value as the NU organizations, namely *Ahlussunnah Wal-Jama'ah* (*Aswaja*) value. These values have been applied in all sectors including accounting practice. Accounting practice within the framework of the values of *Ahlussunnah Wal-Jama'ah* is reflected in the observance of the principles, conformity of the budget with the program and strategic plan, the existence of clear accounting procedures, the occurrence of deliberation in the budget process, having *fikrah islahiyyah*, having the principle of balance, the existence of accounting *markaziyah* provisions, and the existence of *taqiya* and honesty in financial management.

The findings of this study have contributed to science and knowledge in the field of management accounting, especially in non-profit organizations with an accounting sociology approach that is carried out by exploring the values of local wisdom in accounting research. This study can also inspire organizational managers or spiritually based universities, especially Nahdlatul Ulama university to manage organizations based on *aswaja* values which are reflected in accounting practices.

This study used a multiple-case design by taking 2 research locations. The type of case study design in this study is embedded (multiple units of analysis) which has more than one research object by examining accounting practices at Universities A and B. Multiple case research allows the results to be generalized in organizations that have the same characteristics, but not in organizations that have different characteristics. Therefore, in the next research agenda, researchers and academics can conduct similar research with other cases or in different organizations with a holistic or embedded type of case study design.

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